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Interest. The author, indeed, shows a kinship with progressive minds in Europe and America in his entire treatment of capital, exchange and distribution. It is in the discussion of the laws that now determine the division of the social income among various claimants that the rendering of full justice to opposing schools of thought is most difficult, and, when accomplished, most beneficial. Professor Gide's work accomplishes this. He states indeed, at the outset of this discussion, that the proportions in which the income of society is divided are of less consequence than the total amount of that income itself; that the chief end of men's economic effort should be to secure a large amount to divide. Yet it is the division itself that is the cause of an embitterment that becomes more and more insupportable as other causes of social inequality are swept away. Socialism, collectivism, co-operation and individualism have each something to offer in the way of a solution of the difficulty, and Professor Gide shows the strength and the weakness of each plan. He finds that while the ideal of the individualist, "to every man the product of his labor" would not, if it were realized, ensure absolute justice, it would give as near an approximation to it as actual conditions render possible. Here indeed he opens a problem that is worthy of the best thought that can be brought to bear upon it. Are there or are there not forces at work that tend, when their action is not vitiated, to give to every man the value that he creates? A full answer to this question has probably never been given.

We pass over many things that are of great interest, and, among the rest, over the discussion of landed property and that of public finance. The treatise as a whole will be especially welcomed by those readers who feel that truth cannot lie at the extremes of doctrinal controversy, and who yet have not fully succeeded in locating the middle line along which it is to be sought.

J. B. CLARK.

La comptabilité publique en France. Par CH. CONDER. Paris, Berger-Levrault et Cie, 1888. — 94 pp.

M. Conder's pamphlet does not deal with the entire financial system of France; it is simply a description of the method of public book-keeping and settlement of public accounts in vogue at the present time in that country. The subject of which it treats is so technical and the space devoted to it so small that no one can understand it who has not quite a knowledge of French finances. It is therefore not to be recommended to the beginner. But as a description of the actual accounts that are kept by the French administration and of the method of book-keeping adopted it is of value, if for no other reason, in that it includes a

great deal of matter in a very small space. Not the least valuable parts of the book are the *aperçu historique* by which the main body of the book is prefaced, and the appendix on the system of accounts in England and Italy. Particularly interesting is the description of the new method of keeping public accounts lately introduced into Italian book-keeping by Sig. Cerboni, called "logismography." By this is meant merely the introduction into public accounts of the "stock account" of commerce, or the "construction account" of railway companies.

Logismography . . . does not consider as an expense the purchase of an immovable or the construction of a bridge; nor as a receipt the sale of a forest or of a railroad. The element *bien* has replaced the element *espèce*; and inversely. The composition alone of the national domain has changed; its amount remains the same.

The operations which, according to this theory, are not real expenditures or real receipts, are classed under a title called "movements of capital." The result of such a method is often to make a deficit out of an apparent surplus and *vice versa*. Thus M. Cerboni makes of Germany's surplus for the year 1866 (65,777 *fr.*) a deficit of 8,311,688 *fr.*

Such a method may be one of the peculiarities of public book-keeping in Italy, but the general plan is not, as the author of the appendix seems to suppose, altogether peculiar to that country. France tried a somewhat similar experiment in her ordinary and extraordinary budget, but it had not the success that was anticipated.

F. J. G.

Dictionnaire de droit international privé: Législation, doctrine, jurisprudence françaises. Par RENÉ VINCENT et ÉDOUARD PÉNAUD, avocats à la Cour d'Appel de Paris. *Additions complémentaires jusqu'en juin, 1888* — Paris, Larose et Forcel, 1888. — Royal 8vo, xxviii, 951 pp.

This is an alphabetical digest of the French theory and practice in matters of international private law. The subject is not narrowly limited; the dictionary covers the entire field of what Renault and others call *droit international particulier*. It includes international criminal law, and such topics of international public law as foreign sovereigns, diplomatic agents, extritorial jurisdiction in non-Christian countries, acquisition and loss of nationality, foreign occupation and annexation. Some of the articles amount to monographs: that on annexation, for example, occupies more than fifty closely printed, double-columned pages, and articles exceeding thirty pages in length are not rare. It is significant that the title "literary and artistic property" covers almost twenty pages. The American method of dealing with such foreign property could be